Vestaburg Community Schools

Final Budget 2025/2026
&
Proposed Budget 2026/2027

June 22, 2026

Michigan Department of Treasury
614 (Rev. 07-25)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

2026 Tax Rate Request (This form must be completed and submitted on or before September 30, 2026)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes	2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026
MONTCALM, ISABELLA, GRATIOT	**146,837,420**
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricutural, Qualified Forest, Industrial Personal and Commercial Personal Properties.
VESTABURG COMMUNITY SCHOOLS	**38,662,288**

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2026 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2026 Current Year "Headlee" Millage Reduction Fraction	(7) 2026 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
ExtraVoted	OPERATING	5/2/2023	18.9917	18.9746	.9903	18.7905	1.0000	18.7905		18.0000	2029
ExtraVoted	DEBT SERVICE	2009	Unlimited	N/A	1.0000	N/A	1.0000	Unlimited		3.0100	2039
ExtraVoted	DEBT SERVICE	2019	Unlimited	N/A	1.0000	N/A	1.0000	Unlimited		.4300	2044
ExtraVoted	DEBT SERVICE	2019	Unlimited	N/A	1.0000	N/A	1.0000	Unlimited		5.1600	2044

Prepared by	Telephone Number	Title of Preparer	Date

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

	Signature	Print Name	Date
☐ Clerk ☒ Secretary	Renae A Caudill	Renae A. Caudill	6-22-26
☐ Chairperson ☒ President	Lynn Van Sickler	LYNN VAN SICKLER	6/22/26

** Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.*

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2026 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	**6.0000**
For all Other	**18.0000**

**** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Vestaburg Community Schools
General Fund- Budget Assumptions
2026-2027

Revenues:

- Tax levy of 18 operating mills.
- Student Count 820
- Foundation allowance $10,300
- 5% Property Tax increase
- Indirect costs from food service at $15,000.

Expenditures:

- Staff wages- 2% & step if appropriate.
- 3% health insurance increase
- All Schedule C, Coach, Stipends, Godwin Heights bonuses, and extra pays have been updated.
- Added 1 High School Teacher
- Added 1 Curriculum Director
- Added 1 Technology Director
- One new bus

Capital Projects(Fund 42):

- $250,000 of capital Projects

General Fund

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Vestaburg Community Schools

General Fund

	Audited 2025-2026	Proposed Budget 2025-2026	Amended Budget 2025-2026	Final Budget 2025-2026	Proposed Budget 2026-2027
Revenues:					
Local Sources	$ 695,297	$ 731,662	$ 782,531	$ 747,111	$ 777,339
State Sources	$ 10,848,485	$ 10,212,169	$ 10,822,156	$ 11,171,557	$ 11,252,872
Federal Sources	$ 389,975	$ 393,226	$ 368,291	$ 393,487	$ 387,421
Interdistrict Sources & Other	$ 835,714	$ 837,000	$ 886,532	$ 918,887	$ 831,737
Total Revenue:	**$ 12,769,471**	**$ 12,174,058**	**$ 12,859,510**	**$ 13,231,042**	**$ 13,249,369**
Expenditures:					
Instruction - Basic Programs	$ 6,061,444	$ 6,246,222	$ 6,240,994	$ 6,576,647	$ 6,524,950
Instruction - Added Programs	$ 1,324,419	$ 1,371,574	$ 1,393,407	$ 1,427,710	$ 1,303,355
Total Instruction:	**$ 7,385,864**	**$ 7,617,796**	**$ 7,634,401**	**$ 8,004,357**	**$ 7,828,305**
Support Services:					
Pupil	$ 647,345	$ 729,765	$ 830,748	$ 877,895	$ 959,501
Instructional Staff	$ 917,494	$ 762,754	$ 791,655	$ 805,775	$ 936,724
General Administration	$ 557,143	$ 568,339	$ 559,044	$ 589,571	$ 594,952
School Administration	$ 633,679	$ 627,123	$ 729,399	$ 782,635	$ 810,405
Business	$ 493,640	$ 518,347	$ 488,968	$ 465,415	$ 515,337
Operations and Maintenance	$ 769,792	$ 843,048	$ 871,076	$ 824,074	$ 850,599
Pupil Transportation	$ 443,402	$ 421,704	$ 496,668	$ 485,355	$ 540,315
Central - Technology	$ 512,570	$ 373,430	$ 574,237	$ 439,938	$ 437,151
Athletics	$ 272,277	$ 254,883	$ 263,549	$ 290,758	$ 282,131
Intergovermental Payments					
Community Services	$ 5,639	$ 11,869	$ 2,060	$ 8,166	$ 8,256
Capital Outlay	$ 39,497	$ -	$ 113,798	$ 298,958	$ 145,000
Total Support Services:	**$ 5,292,476**	**$ 5,111,262**	**$ 5,721,202**	**$ 5,868,540**	**$ 6,080,370**
Interdistrict/Debt Service/Fund Transfers/Other	$ 108,242	$ -	$ 33,907	$ 35,144	$ 20,694
Total Expenditures:	**$ 12,786,582**	**$ 12,729,058**	**$ 13,389,510**	**$ 13,908,041**	**$ 13,929,369**
Excess of Expenses Over (Under) Revenue	$ (17,111)	$ (555,000)	$ (530,000)	$ (677,000)	$ (680,000)
Fund Balance, Beginning of Year	$ 4,597,175	$ 4,517,885	$ 4,580,064	$ 4,580,064	$ 3,903,064
Fund Balance, End of Year	$ 4,580,064	$ 3,962,885	$ 4,050,064	$ 3,903,064	$ 3,223,064
% of Fund Balance to Expenditures:	**35.82%**	**31.13%**	**30.25%**	**28.06%**	**23.14%**

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF VESTABURG COMMUNITY SCHOOLS

RESOLVED, that the final General Appropriations for VESTABURG COMMUNITY SCHOOLS for the fiscal year 2025-2026 is as follows:

BE IT FURTHER RESOLVED, That the final total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of VESTABURG COMMUNITY SCHOOLS for fiscal year 2025-2026 is as follows:

Revenues:			
	Local		$ 747,111
	State		$ 11,171,557
	Federal		$ 393,487
	Incoming Transfers & Other Transactions		$ 918,887
	TOTAL REVENUES		$ 13,231,042
Non-Spendable Fund Balance, July 1, 2025		$ -	
Restricted Fund Balance, July 1, 2025		$ -	
Committed Fund Balance, July 1, 2025		$ -	
Assigned Fund Balance, July 1, 2025		$ -	
Unassigned Fund Balance, July 1, 2025		$ 4,580,064	
	Fund Balance Available to Appropriate		$ 4,580,064
	TOTAL AVAILABLE TO APPROPRIATE:		$ 17,811,106

BE IT FURTHER RESOLVED, that $13,908,041 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

Expenditures:	
Instruction Basic Programs	$ 6,576,647
Instruction Added Needs	$ 1,427,710
Support Services Pupil	$ 877,895
Support Services Instructional Staff	$ 805,775
Support Services General Administration	$ 589,571
Support Services School Administration	$ 782,635
Business Services	$ 465,415
Operation and Maintenance	$ 824,074
Pupil Transportation Services	$ 485,355
Central Services	$ 439,938
Athletics	$ 290,758
Community Services	$ 8,166
Capital Outlay	$ 298,958
Outgoing Transfers /other Transactions	$ 35,144
TOTAL APPROPRIATED:	$ 13,908,041
Approximate Fund Balance as of June 30, 2026:	$ 3,903,064

FURTHER RESOLVED, That no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, That the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

Adopted: 22-Jun-26 Secretary: Renee K Cyuckie

Board of Education/Vestaburg Community Schools

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF VESTABURG COMMUNITY SCHOOLS

RESOLVED, that the General Appropriations for VESTABURG COMMUNITY SCHOOLS for the fiscal year 2026-2027 is as follows:

BE IT FURTHER RESOLVED, That the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of VESTABURG COMMUNITY SCHOOLS for fiscal year 2026-2027 is as follows:

Revenues:			
Local			$ 777,339
State			$ 11,252,872
Federal			$ 387,421
Incoming Transfers & Other Transactions			$ 831,737
TOTAL REVENUES			$ 13,249,369
Non-Spendable Fund Balance, July 1, 2026	$ -		
Restricted Fund Balance, July 1, 2026	$ -		
Committed Fund Balance, July 1, 2026	$ -		
Assigned Fund Balance, July 1, 2026	$ -		
Unassigned Fund Balance, July 1, 2026	$ 3,903,064		
Fund Balance Available to Appropriate			$ 3,903,064
TOTAL AVAILABLE TO APPROPRIATE:			$ 17,152,433

BE IT FURTHER RESOLVED, that $13,908,041 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

Expenditures:	
Instruction Basic Programs	$ 6,524,950
Instruction Added Needs	$ 1,303,355
Support Services Pupil	$ 959,501
Support Services Instructional Staff	$ 936,724
Support Services General Administration	$ 594,952
Support Services School Administration	$ 810,405
Business Services	$ 515,337
Operation and Maintenance	$ 850,599
Pupil Transportation Services	$ 540,315
Central Services	$ 437,151
Athletics	$ 282,131
Community Services	$ 8,256
Capital Outlay	$ 145,000
Outgoing Transfers /other Transactions	$ 20,694
TOTAL APPROPRIATED:	$ 13,929,369
Approximate Fund Balance as of June 30, 2027:	$ 3,223,064

FURTHER RESOLVED, That no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, That the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

Adopted: 22-Jun-26 Secretary: Renee A Cawley

Board of Education/Vestaburg Community Schools

Food Service

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VESTABURG COMMUNITY SCHOOLS
FOOD SERVICE FUNDS

BUDGET AMENDMENT FOR FISCAL YEAR ENDING JUNE 30, 2026

RESOLVED, That the final Food Service Funds for Vestaburg Community Schools for the fiscal year 2025-2026 and the proposed Food Service Funds for fiscal year 2026-2027 be established as follows:

REVENUES:	Audited 2024-2025 June 2025	Original 2025-2026 June 2025	Amended 2025-2026 March 2026	Final 2025-2026 June 2026	Proposed 2026-2027 June 2026
LOCAL SOURCES	$ 21,035	$ 25,103	$ 29,181	$ 35,981	$ 33,333
STATE SOURCES	$ 35,823	$ 34,883	$ 40,778	$ 47,249	$ 41,247
FEDERAL SOURCES	$ 388,838	$ 388,200	$ 393,494	$ 416,994	$ 395,494
TRANSFERS/FUND MODIFICATION	$ -	$ -			
TOTAL REVENUES:	**$ 445,696**	**$ 448,186**	**$ 463,453**	**$ 500,224**	**$ 470,074**
EXPENDITURES:					
1000 & 2000Salaries & Benefits	$ 204,563	$ 206,788	$ 226,761	$ 236,471	$ 224,497
3000 Purchased Services	$ 16,182	$ 17,800	$ 18,300	$ 13,800	$ 12,300
4000 Purchased Services	$ -	$ -			
5000 Supplies	$ 220,379	$ 247,098	$ 267,592	$ 268,378	$ 263,477
6000 Equipment	$ -	$ -	$ 7,000	$ 4,775	$ -
7000 Dues & Fees	$ 1,401	$ 1,500	$ 800	$ 1,800	$ 1,800
Food Service Account	$ 442,525	$ 473,186	$ 520,453	$ 525,224	$ 502,074
Food Service Indirect Transfer	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
TOTAL EXPENDITURES:	**$ 457,525**	**$ 488,186**	**$ 535,453**	**$ 540,224**	**$ 517,074**
EXCESS OF REVENUE OVER EXPS:	$ (11,829)	$ (40,000)	$ (72,000)	$ (40,000)	$ (47,000)
FUND BALANCE - JULY 1	$ 147,008	$ 137,008	$ 135,181	$ 135,181	$ 95,181
PROJ FUND BALANCE - JUNE 30	$ 135,181	$ 97,008	$ 63,181	$ 95,181	$ 48,181

Excess Fund Balance Check

	535,449.00	Total expenses less Capital Outlay
$	59,494.33	Divided by 9
$	178,483.00	Multiplied by 3
$	**(115,302.00)**	Excess Fund Balance

This resolution shall take effect immediately.

Adopted: 22-Jun-26 Secretary: Renne L Carter

Activities

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VESTABURG COMMUNITY SCHOOLS
STUDENT ACTIVITY FUNDS

BUDGET AMENDMENT FOR FISCAL YEAR ENDING JUNE 30, 2026

RESOLVED, That the final Student Activty Funds for Vestaburg Community Schools for the fiscal year 2025-2026 and the proposed Student Activity Funds for fiscal year 2026-207 be established as follows:

REVENUES:	Audited 2024-2025 June 2025	Proposed 2025-2026 June 2025	Amended 2025-2026 March 2026	Final 2025-2026 June 2026	Proposed 2026-2027 June 2026
LOCAL SOURCES	$ 142,434	$ 150,000	$ 150,000	$ 140,000	$ 150,000
TOTAL REVENUES:	**$ 142,434**	**$ 150,000**	**$ 150,000**	**$ 140,000**	**$ 150,000**
EXPENDITURES:					
7000 Dues & Fees	$ 136,776	$ 150,000	$ 150,000	$ 125,000	$ 150,000
Student Activity Account	$ 136,776	$ 150,000	$ 150,000	$ 125,000	$ 150,000
TOTAL EXPENDITURES:	**$ 136,776**	**$ 150,000**	**$ 150,000**	**$ 125,000**	**$ 150,000**
Audit Adjustment	$ 2,911				
EXCESS OF REVENUE OVER EXPS:	$ 2,746	$ -	$ -	$ 15,000	$ -
FUND BALANCE - JULY 1	$ 111,499	$ 140,959	$ 114,245	$ 114,245	$ 129,245
PROJ FUND BALANCE - JUNE 30	$ 114,245	$ 140,959	$ 114,245	$ 129,245	$ 129,245

This resolution shall take effect immediately.

Adopted: 22-Jun-26 Secretary: Renuck Cawdrey